



San Bernardino LAFCO Fiscal Indicators

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Morongo Valley Community Services District

Report Created:1/22/2018

The Morongo Valley Community Services District is authorized by LAFCO to provide the following functions: fire protection, park and recreation, streetlighting, and library service. The agency reports its activities as a set of governmental funds. The district has no reportable debt. The agency does not provide pension or other post-employment benefits (OPEB). The agency serves 50 square miles of the Morongo Valley community. Additional information on the District can be accessed via the link below.

[Agency Information \(map, contact information, fiscal indicators\) under construction.](#)



Morongo Valley Community Services District

Report Created:1/22/2018

Change in Assessed Value

Description

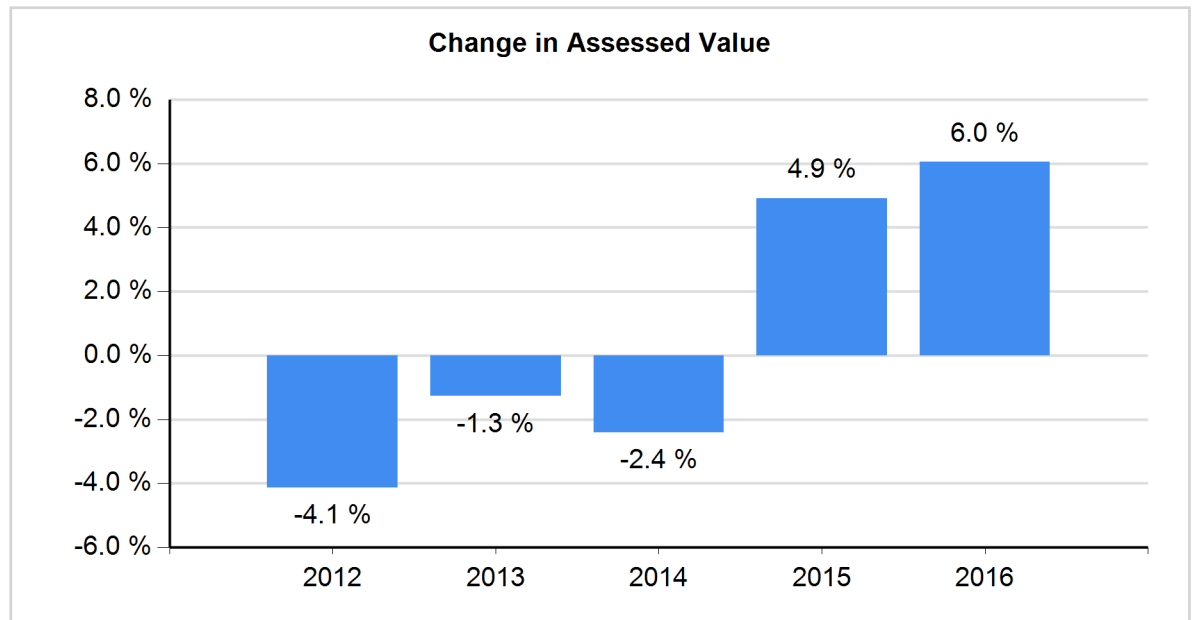
There is a correlation between assessed property value and the receipt of the general property tax levy.

Formula:

change in tax roll
value/beginning tax
roll value

Source:

County Auditor -
Agency Net
Valuations



2012	2013	2014	2015	2016
(\$7,715,863)	(\$2,350,429)	(\$4,338,028)	\$9,279,328	\$12,155,481
\$186,380,022	\$184,029,593	\$179,691,565	\$188,970,893	\$201,126,374
-4.1%	-1.3%	-2.4%	4.9%	6.0%

Agency Response



Morongo Valley Community Services District

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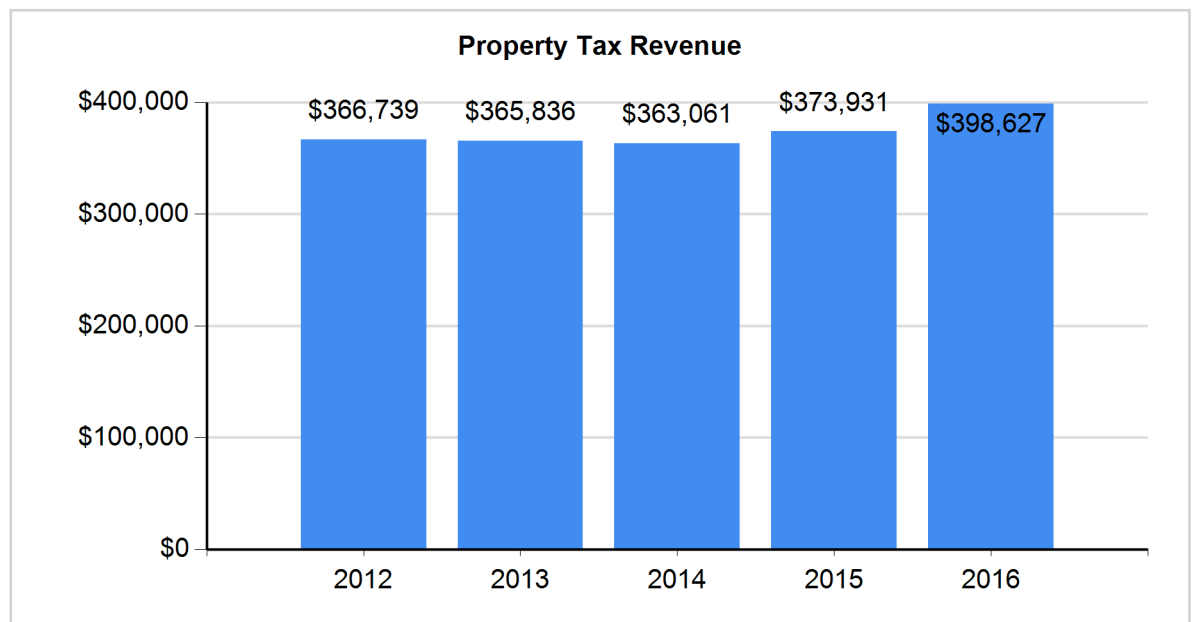
Property Tax Revenue

Description

This indicator will have more importance for those agencies heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the level of stability of an agency's revenue base.

Formula:
property tax revenue

Source:
Statement of
Activities; Statement
of Revenues,
Expenditures and
Changes in Fund
Balance/Net Position



Agency Response



Morongo Valley Community Services District

Report Created:1/22/2018

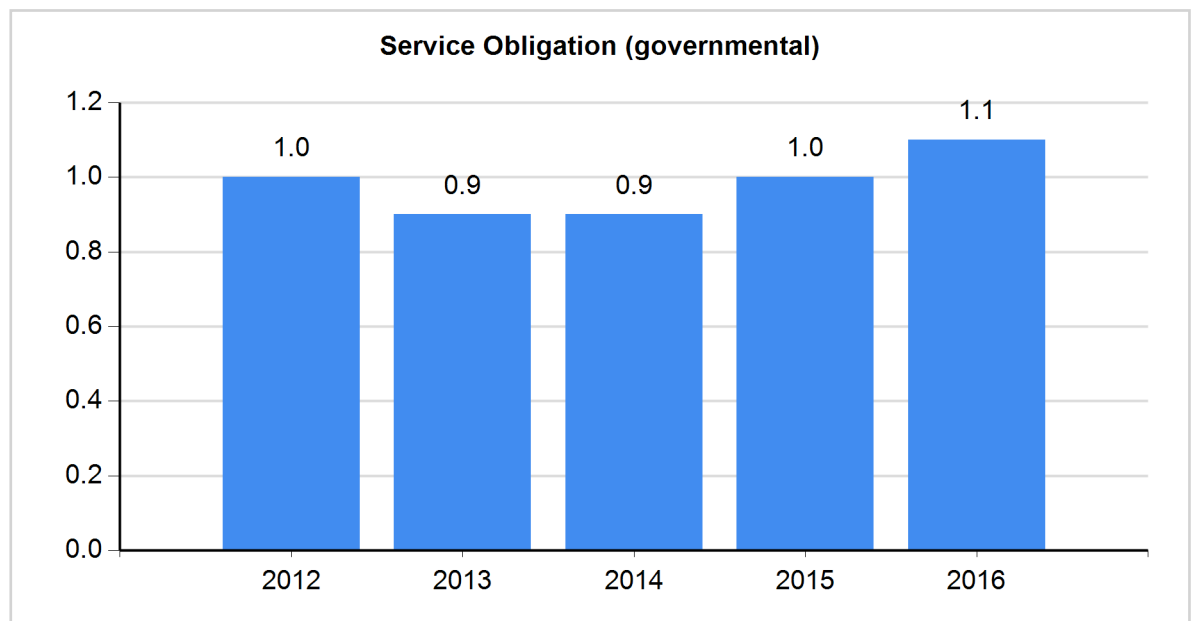
Service Obligation (governmental)

Description

Measures whether or not a government's annual revenues were sufficient to pay for annual operations. A ratio of one or higher indicates that a government lived within its annual revenues.

Formula:
$$\frac{\text{operating revenue}}{\text{operating expenditures}}$$

Source:
Statement of
Revenues,
Expenditures and
Changes in Fund
Balance



2012	2013	2014	2015	2016
\$712,401	\$694,357	\$738,663	\$824,156	\$941,276
\$689,498	\$742,299	\$851,053	\$829,828	\$869,505
1.0	0.9	0.9	1.0	1.1

Agency Response



Morongo Valley Community Services District

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Liquidity

Description

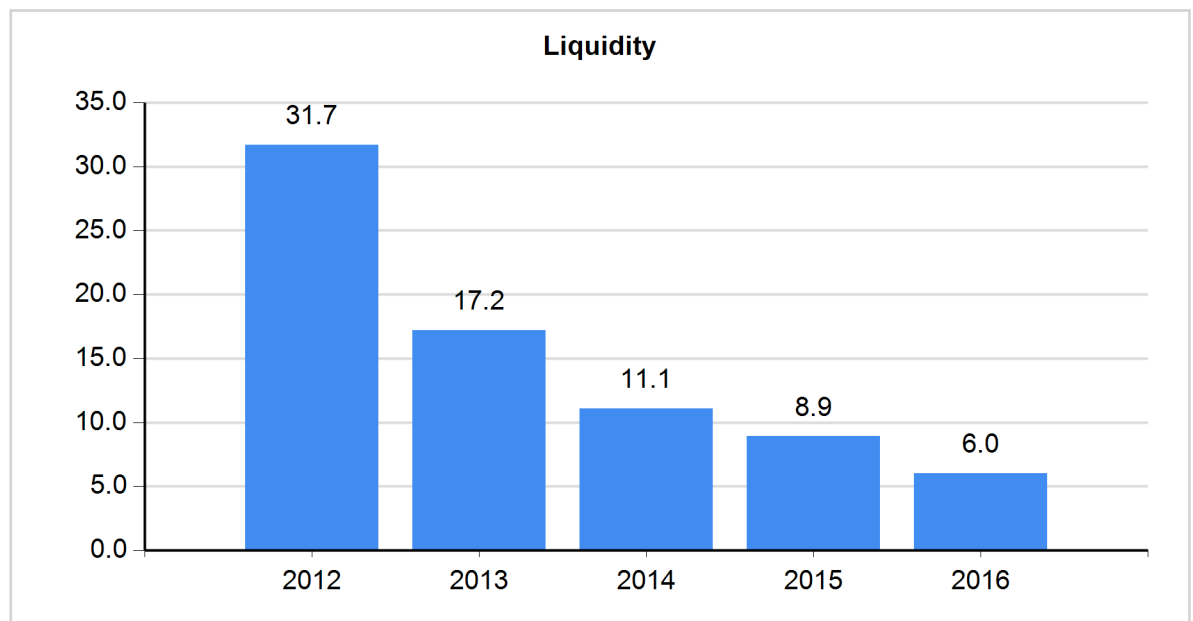
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

cash & investments
(does not include
fiscal agents,
restricted, or
fiduciary)/current
liabilities

Source:

Statement of Net
Position



2012	2013	2014	2015	2016
\$477,098	\$453,983	\$336,063	\$365,122	\$342,089
\$15,070	\$26,437	\$30,231	\$40,971	\$57,488
31.7	17.2	11.1	8.9	6.0

Agency Response



Morongo Valley Community Services District

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Debt Service (governmental)

Description

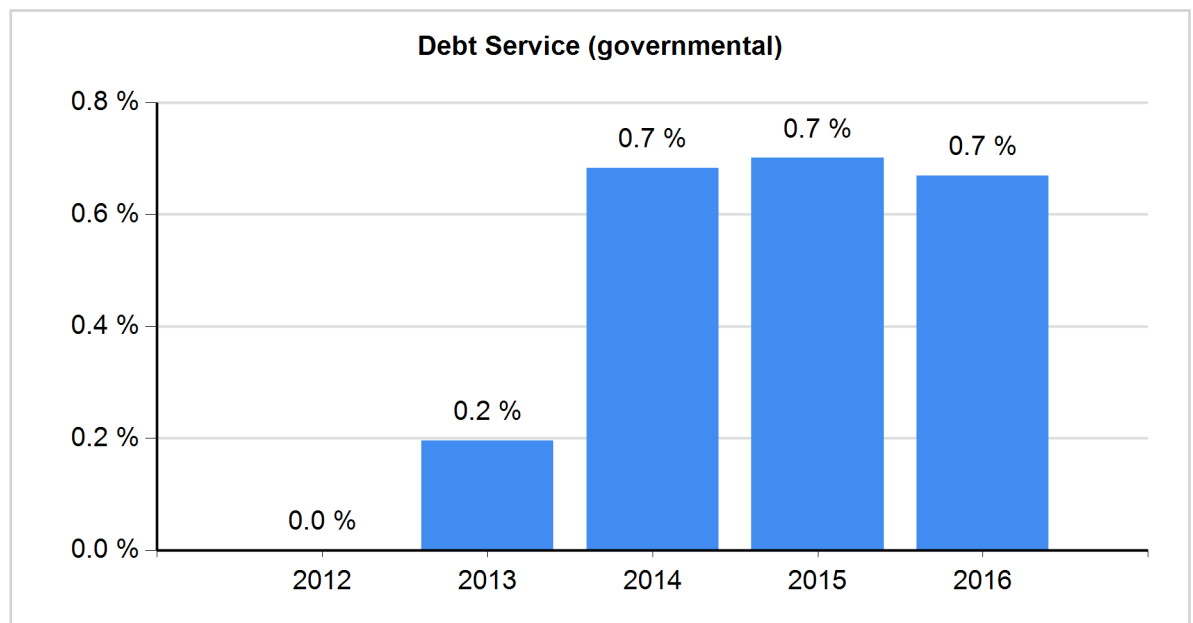
Looks at service flexibility by determining the amount of total expenditures committed to annual debt service. Service flexibility decreases as more resources are committed to annual debt service.

Formula:

debt
service/operating
expenditures

Source:

Statement of
Revenues,
Expenditures and
Changes in Fund
Balance



2012	2013	2014	2015	2016
\$0	\$1,452	\$5,816	\$5,816	\$5,816
\$689,498	\$742,299	\$851,053	\$829,828	\$869,505
0.0%	0.2%	0.7%	0.7%	0.7%

Agency Response